

New York State Department of Civil Service
DIVISION OF CLASSIFICATION & COMPENSATION

Classification Standard

Occ. Code 0464100

Auditor 1, Grade 18

Brief Description of Class

Auditors 1 plan and conduct comprehensive audits, examinations, and appraisals of accounting records and financial affairs of public, for profit, and non-profit organizations and businesses to ensure that accounts are maintained in compliance with governing laws, rules, regulations, and contracts. Auditors determine the ability of the organization to conduct its programs efficiently and effectively; and evaluate internal controls and practices. These activities require the application of professional accounting and auditing standards and practices.

Distinguishing Characteristics

Auditor 1 (all parenthetics): full performance level; performs the full-range of activities associated with conducting financial and performance audits; may function as auditor-in-charge for specific audits.

Related Class

Senior Accountants perform professional accounting tasks requiring knowledge of Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) procedures. These positions examine, review, and analyze financial and accounting transactions including the preparation of financial reports and statements.

Illustrative Duties

Auditor 1: under the general direction of an Auditor 2, performs research on the functions of the organization being audited to determine purpose, organization, funds involved, and applicable laws, rules, and regulations; assists in establishing the audit scope by analyzing and determining areas for audit, and timeframe to be examined; assists in planning audit activities, including specific audit tasks, and audit schedules; participates in entrance conferences with representatives of the organization to explain audit goals and methodology, and to gain access to records; conducts audit by performing various tests, reviews, reconciliations, and evaluations of accounts, claims,

records, and procedures to ensure that transactions are processed appropriately; evaluates the efficiency and effectiveness of the organization in meeting its goals and priorities by reviewing program operations, comparing programs to those of comparable organizations, and noting any relative strengths or weaknesses; evaluates the organization being audited by comparing performance to contractual requirements and standards; analyzes costs in comparison to comparable programs in terms of functions, equipment, and personnel utilization; utilizes generally accepted accounting and auditing principles and standards when conducting audits; prepares working papers to document audit scope and conclusions; prepares narrative reports of audit findings and recommendations; discusses audit findings with representatives of the organization and participates in exit conferences; and when acting as the auditor-in-charge, leads other Auditors 1 and Auditor Trainees, as required.

Minimum Qualifications

Auditor 1

Open Competitive: bachelor's degree in accounting, auditing, or taxation, and completion of a two-year traineeship; or a bachelor's degree including or supplemented by 24 semester credit hours in accounting, auditing, or taxation, and completion of a two-year traineeship.

Substitutions: a master's degree in accounting, auditing, or taxation, may substitute for one year of experience. Licensure as a Certified Public Accountant (CPA) may substitute for two years of experience.

Parenthetics Attachment

Auditor parenthetics are classified when the majority of a given position's duties and responsibilities emphasize a particular specialty or body of laws, rules, and regulations.

Auditor 1 (Abandoned Property): these positions exist only at the Office of the State Comptroller, within the Office of Unclaimed Funds, and conduct audits of entities with large financial assets and a probability of a substantial return of abandoned property to the State. They audit the financial and business records of financial institutions such as banks, brokerage firms, stock transfer agents, mutual funds, insurance companies, and general corporations such as manufacturers, major retail chains and utilities, non-profit corporations, and partnerships. The audit objective is to ensure that all abandoned property is properly recorded, accounted for, and turned over as appropriate to the State under the provisions of the New York State Abandoned Property and General Business Laws, and related court and Attorney General decisions.

Auditor 1 (Fiscal Systems): these positions exist at multiple State agencies and conduct comprehensive audits and operational risk reviews of fiscal systems; review the adequacy of automated records, systems, and controls governing operations; and develop computer applications and disseminate technical assistance to support accounting and auditing functions.

Auditor 1 (Insurance Premium): these positions exist only at the State Insurance Fund (SIF) and audit employer's payroll records, financial records, and physical operations to verify reported payrolls and operations for specified policy periods.

Auditor 1 (Municipal): these positions exist only at the Office of the State Comptroller and perform on-site field examinations of the fiscal affairs of local governments, school districts, counties, town justices and clerks, school lunch programs, fire districts, special districts, and industrial development agencies. They provide services such as consultations, reviews, technical assistance, and training to improve the fiscal affairs of local governments.

Auditor 1 (Tax): these positions exist only at the Department of Taxation & Finance and perform on-site field audits and examinations of taxpayers' books and records and substantiating data to determine compliance with various articles of the New York State Tax Law. Audits may be conducted at the taxpayer's place of business, at national and regional corporate headquarters, or at a taxpayer representative's office. Typically, these positions primarily audit one of the various tax specialties: Corporation Tax, Excise Tax, Forensic Tax, Income Tax, and Sales Tax.

Minimum Qualifications

Auditor 1 (Abandoned Property)

Open Competitive: bachelor's degree including or supplemented by 24 semester credit hours in accounting and/or auditing, and completion of a two-year traineeship.

Auditor 1 (Fiscal Systems)

Open Competitive: bachelor's degree including or supplemented by 24 semester credit hours in accounting and/or auditing; six semester credit hours in information technology or computer science, and completion of a two-year traineeship.

Auditor 1 (Insurance Premium)

Open Competitive: bachelor's degree in accounting auditing or taxation; or a bachelor's degree including or supplemented by 18 semester credit hours in accounting, auditing, or taxation, and six credit hours in finance, money and banking, economics, or business, and completion of a two-year traineeship.

Auditor 1 (Municipal)

Open Competitive: bachelor's degree including or supplemented by 24 semester credit hours in accounting and/or auditing, and completion of a two-year traineeship.

Auditor 1 (Tax)

Open Competitive: bachelor's degree including or supplemented by 24 semester credit hours in accounting, auditing, or taxation; or a bachelor's degree including or supplemented by 18 semester credit hours in accounting, auditing, or taxation and six credit hours in finance, money and banking, economics, or business, and completion of a two-year traineeship.

Note: Classification Standards illustrate the nature, extent, and scope of duties and responsibilities of the classes they describe. Standards cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum qualifications for appointment or examination.

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